

綜合現金流量表

Consolidated Cash Flow Statement

截至二零零三年三月三十一日止年度
Year ended 31 March 2003

	附註 Notes	2003 千港元 HK\$'000	2002 千港元 HK\$'000 (重列) (Restated)
經營業務之現金流量			
除稅前虧損		(78,908)	(23,609)
按下列各項調整：	Adjustments for:		
融資成本	Finance costs 8	6,683	6,385
利息收入	Interest income 6, 7	(1,861)	(2,611)
上市投資股息收入	Dividend income from listed investments 6, 7	(229)	(229)
折舊	Depreciation 7	10,259	5,449
商譽攤銷	Amortisation of goodwill 7	1,511	396
無形資產攤銷	Amortisation of intangible assets 7	2,071	786
商譽減值	Impairment of goodwill 7	5,147	-
技術知識減值	Impairment of know-how 7	9,696	-
遞延開發成本減值	Impairment of deferred development costs 7	6,337	-
重估短期上市投資 未變現虧損	Unrealised loss on revaluation of short term listed investments 7	1,687	1,736
出售短期上市投資 虧損	Loss on disposal of short term listed investments 7	1,279	-
重估投資物業減值	Deficit on revaluation of investment properties 7	2,000	200
預付款項及其他 應收款項撥備	Provision for prepayments and other receivables 7	3,086	-
應收聯營公司 款項撥備	Provision for amount due from an associate 7	1,728	1,034
應收關連公司 款項撥備	Provision for amount due from a related company 7	1,061	-
過時及滯銷 存貨撥備	Provision for obsolete and slow-moving inventories 7	1,266	569
應收貿易賬款之呆賬撥備	Provision for doubtful trade receivables 7	5,674	1,974
長期非上市 投資減值	Impairment of a long term unlisted investment 7	3,000	-
出售固定資產虧損淨額	Loss on disposal of fixed assets, net 7	498	129
須支付予第三者之 購買代價餘額撥回	Write-back of residual purchase consideration payable to third parties 7	-	(4,806)
前董事宿舍須 支付之租金 及雜費支出撥回	Write-back of rent and miscellaneous expenses payable for former director quarter 7	-	(1,296)
須支付予前 董事之酬金 及支出撥回	Write-back of remuneration and disbursements payable to former directors 7	-	(827)
長期服務金 超額撥備回轉	Reversal of over-provision for long service payments	(150)	-
營運資金變動前 之經營虧損	Operating loss before working capital changes	(18,165)	(14,720)

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營運資金變動前 之經營虧損	Operating loss before working capital changes	(18,165)	(14,720)
應收貿易賬款增加	Increase in trade receivables	(642)	(6,469)
存貨增加	Increase in inventories	(1,592)	(2,043)
預付款項、按金及 其他應收款項減少	Decrease in prepayments, deposits and other receivables	1,201	2,853
應收關連公司 款項增加	Increase in amounts due from related companies	(293)	(1,119)
應收中間控股 公司款項增加	Increase in amount due from an intermediate holding company	(5,140)	(6,120)
應付貿易賬款增加	Increase in trade payables	5,629	1,872
其他應付款項及應計 款項增加／(減少)	Increase/(decrease) in other payables and accruals	2,861	(2,209)
應付前少數股東 款項減少	Decrease in amount due to a former minority shareholder	–	(163)
經營業務所用之現金	Cash used in operations	(16,141)	(28,118)
上市投資股息收入	Dividend income from listed investment	229	229
香港利得稅退款	Hong Kong profits tax refunded	–	433
已付之海外稅項	Overseas tax paid	(1)	–
經營業務之 現金流出淨額	Net cash outflow from operating activities	(15,913)	(27,456)
投資活動之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	1,861	2,611
購買固定資產	Purchases of fixed assets	(3,896)	(10,803)
出售固定資產所得款項	Proceeds from disposal of fixed assets	102	31
無形資產之增加	Additions to intangible assets	(3,621)	(1,426)
超過三個月到期 之定期存款之 減少／(增加)	Decrease/(increase) in time deposits with a maturity of more than three months when acquired	1,955	(1,955)
購買短期投資	Purchases of short term investments	–	(1,002)
出售短期投資 所得款項	Proceeds from disposal of short term investments	4,504	–
收購附屬公司	Acquisition of a subsidiary	–	(2,103)
	34(c)		
投資活動之現金 流入／(流出) 淨額	Net cash inflow/(outflow) from investing activities	905	(14,647)

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融資活動之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES		
發行股本所得款項	Proceeds from issue of share capital	352	–
已付利息	Interest paid	(5,805)	(5,715)
融資租賃應付款項 之利息部份	Interest element on finance lease payments	(32)	(36)
新增銀行及其他貸款	New bank and other loans	48,116	10,717
償還銀行及其他貸款	Repayment of bank and other loans	(43,612)	(2,400)
信託收據貸款減少	Decrease in trust receipt loans	(89)	(267)
少數股東之資本貢獻	Capital contribution by minority shareholders	–	7,619
融資租賃應付款項 之資本部份	Capital element of finance lease payments	(135)	(141)
融資活動之現金 流入／(流出) 淨額	Net cash inflow/(outflow) from financing activities	(1,205)	9,777
現金及現金等值項目 減少淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(16,213)	(32,326)
年初之現金及現金等值項目	Cash and cash equivalents at beginning of year	25,057	57,383
年終之現金及 現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	8,844	25,057
現金及現金等值項目 結餘之分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行存款	Cash and bank balances	8,844	7,858
少於三個月 到期之定期 存款	Time deposits with original maturity of less than three months when acquired	–	17,199
		8,844	25,057